

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

MARY C. VANDENHEEDE,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

Case No.: 2:12-cv-10742

Hon. _____
United States District Judge

Hon. _____
United States Magistrate

STEPHEN J. DUNN (P38182)
DUNN COUNSEL PLC
Attorney for Plaintiff
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COMPLAINT

NOW COMES the Plaintiff, MARY C. VANDENHEEDE, by and through her counsel, DUNN COUNSEL PLC, and states the following cause of action against the Defendant, the United States of America:

1. Plaintiff is an individual residing in the City of Center Line, State of Michigan, in the Eastern District of Michigan. Pursuant to 28 USC § 1402(a)(1), venue of this action is proper in the Eastern District of Michigan.

2. This is an action against Defendant for the recovery of internal revenue tax illegally collected from Plaintiff. The Court has subject matter jurisdiction by virtue of 28 USC 1346(a)(1) and 26 USC § 7422(a).

3. On or about April 26, 2010, the Internal Revenue Service, an agency of Defendant, made assessments against Plaintiff as follows:

Federal income tax	\$6,310
Accuracy-related penalty under 26 USC § 6662(c), (d), (e), (f), or (h)	1,262
Interest	<u>719</u>
Total	<u>\$8,291</u>

4. Said assessment was based upon a false report of income paid to Plaintiff filed with the Internal Revenue Service.

5. Said assessment is wrongful and unlawful.

6. From September, 2010 through March 2011, the Internal Revenue Service collected \$827 from Plaintiff on said assessment.

7. In April, 2011, Plaintiff filed a 2007 Form 1040X, Amended U.S. Individual Income Tax Return, claiming refund of the payments which Defendant had collected from Plaintiff on said assessment.

8. On or about July 3, 2011, Plaintiff, not having received any response to said 2007 Form 1040X, filed it with Defendant again. A copy of it is attached as Exhibit 1.

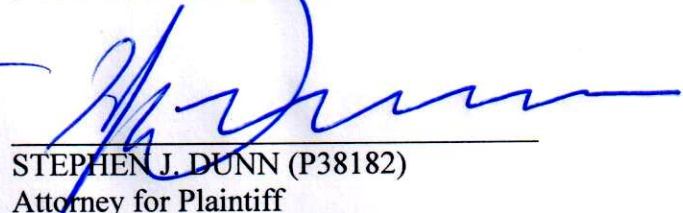
9. Defendant has failed to respond in any way to Plaintiff's 2007 Form 1040X.
10. Defendant has failed to refund the tax it collected from Plaintiff on said assessment, or to otherwise respond to said claim for refund filed with Defendant.
11. Plaintiff's duly-authorized representative has repeatedly telephoned Defendant inquiring about payment of said claim for refund, to no avail.
12. Defendant wrongfully and unreasonably refuses to refund to Plaintiff the money it collected from her on the income tax, penalty, and interest wrongfully assessed against her for 2007.
13. Plaintiff has exhausted administrative remedies.

WHEREFORE, Plaintiff prays for judgment against Defendant for the money which Defendant wrongfully collected from Plaintiff, together with costs of the action, interest, and Plaintiff's attorney fees.

Respectfully submitted,

DUNN COUNSEL PLC

Date: Feb. 20, 2012


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